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clause of the Constitution above referred to does in no way inhibit this taxation, although these cars pass into adjoining States and Territories.

Conveyance Absolute in Form—Evidence to Adjudge the Same as Mortgage.—*Perot v. Cooper*, 28 Pac. Rep. 391 (Colorado.) Defendant gave plaintiff three promissory notes, in consideration of a loan. On the same day that the loan was made, the defendant entered into an "agreement" or contract with the plaintiff by which "in consideration of one dollar and other good and valuable considerations," he covenanted and agreed "to transfer and convey to said Perot certain interests in certain stocks, bonds, lands, letters patent, etc." In this action, the defendant claimed that the above contract was collateral to and intended to secure the payment of aforesaid promissory notes. The court held in reference to the claim of the defendant as follows: "A conveyance absolute in form may be found and adjudged to be a mortgage in fact, when it is shown by evidence, clear, certain, unequivocal and trustworthy, that such instrument was executed, delivered, accepted, and intended by the parties merely as collateral to secure the payment of a debt. * * We are not prepared to say that an instruction as to the quantum of proof in cases of this kind must necessarily contain the words 'beyond a reasonable doubt' borrowed from the criminal law. * * But where there is a substantial conflict in the evidence, a mere preponderance is not sufficient to warrant a change in the character of a deed or other solemn instrument of writing."

When can Self Criminating Testimony given in a previous proceeding be admitted in a subsequent criminal proceeding?—*U. S. v. Smith*, 47 Fed. Rep. 501. The respondent was indicted for forgery. He had voluntarily testified before the Grand Jury to shift and fix the criminality on another. This testimony he sought to contradict at his trial. To the receipt of the testimony given before the Grand Jury objection was made based upon Sec. 860 R. S., which provides among other things, that: "No * * * discovery or evidence obtained from a party or witness by means of a judicial proceeding * * * shall be given in evidence, or in any manner used against him * * * in court of the U. S. in any criminal proceeding." The objection was overruled as follows: "The object" of this statute "was to remove the personal privilege, so that evidence against others might be compulsorily obtained. * * This statute was not designed to protect a party from the